

**EXHIBIT D
DISCLOSURES**

In re: Royce J. Hassell
**UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
CASE NO. 19-30694
BANKRUPTCY TAX SERVICES**

PARTY SEARCHED	RELATIONSHIP
1 Stop Cooling	Baker Tilly provides or has provided services to this entity or an affiliate of the following entities on unrelated matters.
American Express	Baker Tilly provides or has provided services to this entity or an affiliate of the following entities on unrelated matters.
AMI Lenders Inc.	Baker Tilly provides or has provided services to this entity or an affiliate of the following entities on unrelated matters.
Argos USA, LLC	Baker Tilly provides or has provided services to this entity or an affiliate of the following entities on unrelated matters.
Chase-United	Baker Tilly provides or has provided services to this entity or an affiliate of the following entities on unrelated matters.
De Lage Landen Financial Serv. Inc.	Baker Tilly provides or has provided services to this entity or an affiliate of the following entities on unrelated matters.
Hanover Group	Baker Tilly provides or has provided services to this entity or an affiliate of the following entities on unrelated matters.
Harris County	Baker Tilly provides or has provided services to this entity or an affiliate of the following entities on unrelated matters.
Harris County Tax Assessor	Baker Tilly provides or has provided services to this entity or an affiliate of the following entities on unrelated matters.
John Deere Construction & Forestry Company	Baker Tilly provides or has provided services to this entity or an affiliate of the following entities on unrelated matters.
JPMorgan Chase Bank, N.A.	Baker Tilly provides or has provided services to this entity or an affiliate of the following entities on unrelated matters.

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Locke Lord LLP	Baker Tilly provides or has provided services to this entity or an affiliate of the following entities on unrelated matters.
Mr. Cooper Mortgage	Baker Tilly provides or has provided services to this entity or an affiliate of the following entities on unrelated matters.
Procon Enterprises, Inc.	Baker Tilly provides or has provided services to this entity or an affiliate of the following entities on unrelated matters.
Texas Capital Bank, N.A.	Baker Tilly provides or has provided services to this entity or an affiliate of the following entities on unrelated matters.
The Hanover Insurance Company	Baker Tilly provides or has provided services to this entity or an affiliate of the following entities on unrelated matters.
Trustmark Bank	Baker Tilly provides or has provided services to this entity or an affiliate of the following entities on unrelated matters.
FisherBroyles LLP	Baker Tilly provides or has provided services to one or more mutual clients of the following firm.
American Express	One or more Baker Tilly partners or principals own stock in the following entities. The holdings are de minimis to both the holder and the entity.